INDEX

Index to volume 145 July 1978 to December 1978

NF	News feature
NR	News report
OR	Official releases
P	Profile
PF	Practitioners forum
PN	Professional notes
SIQ	Statements in quotes

Accountancy profession

See also News report
Official releases
Practitioners forum
Professional notes
Is professionalism dead? Wallace E. Olson. (SIQ) July, p. 78.
Let's scrap the "funds" statement. Loyd C. Heath. October, p. 94.
(The) Middle East: accounting in Kuwait and a banker's view of business opportunities in the entire area. Shuaib A. Shuaib and David Went. (SIQ) November, p. 74.
(A) new view of comparability. Paul B. W. Miller. August, p. 70.
(The) revolution of EFTS. Carol A. Schaller. October, p. 74.
Self-regulation, economic impact are topics at AAA's Denver meeting. Lee Berton. (NF) October, p. 66.
(The) small client and representation letters. Martin Benis. September, p. 78.
Uniformity in accounting: a historical perspective. Barbara D. Merino and Teddy L. Coe. August, p. 62.

Accounting policies, principles and standards

See also News report
Official releases
(An) alternative to little GAAP. Richard A. Epaves. (PF) November, p. 36.
Call option reporting. Edward Giardina. July, p. 72.
How to keep politics out of standard setting: making private sector rule-making work. Donald J. Kirk. (SIQ) September, p. 92.
Issue and debate: should many flowers grow? Abraham J. Briloff and Robert N. Anthony. (SIQ) October, p. 104.
(The) politicization of accounting. David Solomons. November, p. 65.
(The) rise of "economic consequences." Stephen A. Zeff. December, p. 56.
(The) task of the standard setter. Oscar S. Gellein. (SIQ) December, p. 75.
Uniformity in accounting: a historical perspective. Barbara D. Merino and Teddy L. Coe. August, p. 62.

Actuaries and actuarial services

Auditor/actuary relations under ERISA: as an actuary sees it. Blackburn H. Hazlehurst. July, p. 58.
Auditor/actuary relations under ERISA: from the auditor's standpoint. Thomas P. Kelley and David V. Roscetti. July, p. 66.
(The) compatibility of actuarial consulting and auditing services. William A. Dreher and Clifford E. Graese. (PN) July, p. 28.
DOL to announce changes in actuarial reporting. (NR) July, p. 18.
Enrolled actuaries and welfare plans. Paul A. Campbell. July, p. 68.

Advertising by professionals

CPA display ads begin to appear in national media. December, p. 38.
Division for firms, unaudited statements, advertising, among topics at practitioners seminars. (NR) August, p. 14.
IRS proposes lifting ban on tax practice advertising. (NR) August, p. 22.

Akresh, Abraham D. and Goldstein, Michael

Point-of-sale accounting systems: some implications for the auditor. December, p. 68.

Albrecht, William Steve

Reply to Kist. (PN) August, p. 40.

American Institute of Certified Public Accountants

See also News report
Official releases
Joseph P. Cummings, 1978–1979 Institute chairman. John R. Linden. (P) November, p. 32.

Anthony, Robert N. and Briloff, Abraham J.

Issue and debate: should many flowers grow? (SIQ) October, p. 104.

Archibald, Paul

Opportunities with not-for-profit organizations. (PF) July, p. 40.

Auditing and auditors

See also News report
Official releases
Advice to a beginning auditor. Larry R. Beach. (PF) October, p. 52.
Auditing EFTS. Dana R. Richardson. October, p. 81.
Auditor/actuary relations under ERISA: as an actuary sees it. Blackburn H. Hazlehurst. July, p. 58.
Auditor/actuary relations under ERISA: from the auditor's standpoint. Thomas P. Kelley and David V. Roscetti. July, p. 66.
Audits of closely held corporations. Frederic M. Stiner, Jr. and Gerald S. Grant. (PF) October, p. 56.
(The) compatibility of actuarial consulting and auditing services. William A. Dreher and Clifford E. Graese. (PN) July, p. 28.
(The) energy audit. Stevan Simich and Robert Strauss. November, p. 52.
Operational auditing. Frederick G. Beisser. (PF) October, p. 59.
Point-of-sale accounting systems: some implications for the auditor. Abraham D. Akresh and Michael Goldstein. December, p. 68.
Responses to "what would you do?" Leslie A. Heath. (PF) October, p. 58.
Segregation of functions in EFTS. Norman R. Lyons. October, p. 89.
(The) small client and representation letters. Martin Benis. September, p. 78.
Toward better and more efficient audits—continued. LeRoy E. Kist. (PN) August, p. 40.

Bankruptcy

Chapter XII arrangements. Grant W. Newton. (PN) December, p. 80.

Banks and banking

First S&L conference—Credit union administrator sees need for CPA services. (NR) November, p. 16.
Inflation accounting: bankers in accord with FASB decision. (NR) July, p. 7.

Beach, Larry R.

Advice to a beginning auditor. (PF) October, p. 52.

Beaver, William H.

Reply to White. (PN) August, p. 44.

Beisser, Frederick G.

Operational auditing. (PF) October, p. 59.

Benis, Martin

(The) small client and representation letters. September, p. 78.

Berton, Lee

Self-regulation, e[illegible] impact are topics at AAA's Denver [illegible] (NF) October, p. 66.

Briloff, Abraham J. and A[illegible]ony, Robert N.

Issue and debate: should many flowers grow? (SIQ) October, p. 104.

Campbell, David R. and Milani, Kenneth W.

Is your recruiting program successful? (PF) August, p. 58.

Campbell, Paul A.

Enrolled actuaries and welfare plans. July, p. 68.

Carroll, Michael and Faircloth, Archie

Evaluating personnel procedures in CPA firms—a study. (PN) October, p. 38.

Chazen, Charles

Reply to Waddell. (PN) September, p. 98.

Clay, Raymond J., Jr., and Guy, Dan M.

SAS no. 8 flowchart. (PF) July, p. 53.
SAS no. 9 flowchart. (PF) December, p. 52.

Coe, Teddy L. and Merino, Barbara D.

Uniformity in accounting: a historical perspective. August, p. 62.

Colby, Robert W. and Grollman, William K.

Internal control for small businesses. December, p. 64.

Collins, Robert A.

Financial benefits of individual retirement accounts. (PN) August, p. 36.

Collins, Stephen H.

(The) EDP crystal ball: conference focuses on timesharing, word processing and forecasting. (NF) July, p. 55.

Collins, William A.

Accounting for leases flowcharts. (PF) September, p. 60.

Computers

(A) breakthrough in disclosure retrieval. Andrew P. Gale. September, p. 86.
(The) EDP crystal ball: conference focuses on timesharing, word processing and forecasting. Stephen H. Collins. (NF) July, p. 55.
Proposed audit guide issued on computer-assisted audits. (NR) August, p. 10.
Special report—computer timesharing for CPA firms. (NR) November, p. 20.
Third-party review of the computer service center. Robert S. Roussey. August, p. 78.

Corporations and corporate disclosure

Audits of closely held corporations. Frederic M. Stiner, Jr. and Gerald S. Grant. (PF) October, p. 56.
Institute responds to SEC's corporate governance release. (NR) November, p. 18.
More on current trends in corporate disclosure. Gerald I. White. (PN) August, p. 42.

Current reading; a department edited by G. Chester Owens

See July, p. 83; August, p. 92; September, p. 100; October, p. 108; November, p. 86; December, p. 86.

Debt

SOP issued on accounting for advance refundings of tax-exempt debt. (NR) September, p. 28.
Statement of Financial Accounting Standards no. 22—changes in the provisions of lease agreements resulting from refundings of tax-exempt debt. (OR) September, p. 114.
Statement of Position—accounting for advance refundings of tax-exempt debt. (OR) October, p. 124.

Dreher, William A. and Graese, Clifford E.

(The) compatibility of actuarial consulting and auditing services. (PN) July, p. 28.

Education

AACSB approves proposal for accrediting accounting programs. (NR) July, p. 14.
Institute appoints two representatives to new AACSB accreditation arm. (NR) October, p. 16.
Is your recruiting program successful? David R. Campbell and Kenneth W. Milani. (PF) August, p. 58.
Two new schools of accountancy are established. (NR) September, p. 12.

Electronic Funds Transfer Systems

Auditing EFTS. Dana R. Richardson. October, p. 81.
EFT systems and privacy. (SIQ) October, p. 104.
(The) revolution of EFTS. Carol A. Schaller. October, p. 74.
Segregation of functions in EFTS. Norman R. Lyons. October, p. 89.

Energy industry

(The) energy audit. Stevan Simich and Robert Strauss. November, p. 52.
FASB counters opponents of its oil & gas ruling. (NR) July, p. 8.
FASB suspends effective date of Statement no. 19. (NR) November, p. 7.
Oil and gas accounting: where Wall Street stands. Ali Naggar. September, p. 72.
SEC approves new "RRA" method for oil and gas accounting. (NR) October, p. 7.

Epaves, Richard A.

(An) alternative to little GAAP. (PF) November, p. 36.

Ethics

Ethics division suspends some rulings, keeps others. (NR) August, p. 20.
New Ethics Ruling under Rule of Conduct 502——newsletters and publications prepared by others. (OR) August, p. 104.

Faircloth, Archie and Carroll, Michael

Evaluating personnel procedures in CPA firms —a study. (PN) October, p. 38.

Financial accounting standards board

See also News report
Official releases
Issue and debate: should many flowers grow? Abraham J. Briloff and Robert N. Anthony. (SIQ) October, p. 104.

Financial reporting

See News report
Official releases

Financial statements

Compilation of financial statements—a professional service. John S. Waddell. (PN) September, p. 95.

Gale, Andrew P.

(A) breakthrough in disclosure retrieval. September, p. 86.

Gellein, Oscar S.

(The)task of the standard setter. (SIQ) December, p. 75.

Giardina, Edward

Call option reporting. July, p. 72.

Goldstein, Michael and Akresh, Abraham D.

Point-of-sale accounting systems: some implications for the auditor. December, p. 68.

Government

See also News report
FASB Interpretation no. 23—leases of certain property owned by a governmental unit or authority. (OR) November, p. 102.
Issue and debate: should many flowers grow? Abraham J. Briloff and Robert N. Anthony. (SIQ) October, p. 104.
Statement of Position—financial accounting and reporting by hospitals operated by a governmental unit. (OR) October, p. 129.

Graese, Clifford E. and Dreher, William A.

(The) compatibility of actuarial consulting and auditing services. (PN) July, p. 28.

Grant, Gerald S. and Stiner, Frederic M., Jr.

Audits of closely held corporations. (PF) October, p. 56.

Greene, George E.

Tax preference paradox revisited. (PF) November, p. 45.

Grollman, William K. and Colby, Robert W.

Internal control for small businesses. December, p. 64.

Guy, Dan M. and Clay, Raymond J., Jr.

SAS no. 8 flowchart. (PF) July, p. 53.
SAS no. 9 flowchart. (PF) December, p. 52.

Hamre, James C.

What makes a good manager? (PF) September, p. 54.

Hazlehurst, Blackburn H.

Auditor/actuary relations under ERISA: as an actuary sees it. July, p. 58.

Heath, Leslie A.

Responses to "what would you do?" (PF) October, p. 58.

Heath, Loyd C.

Let's scrap the "funds" statement. October, p. 94.

Hiltner, Arthur A. and Olen, M. Burton

Flowchart of FASB Statement no. 15. (PF) July, p. 49.

Hospitals

Statement of Position—accounting by hospitals for certain marketable equity securities. (OR) August, p. 104.
Statement of Position—financial accounting and reporting by hospitals operated by a governmental unit. (OR) October, p. 129.

Insurance

Statement of Position—confirmation of insurance policies in force. (SIQ) October, p. 128.

Internal revenue service

See News report

Johnson, Johnny R.

Toward better disclosure of construction income. (PN) November, p. 80.

Kelley, Thomas P. and Roscetti, David V.

Auditor/actuary relations under ERISA: from the auditor's standpoint. July, p. 66.

Kirk, Donald J.

How to keep politics out of standard setting: making private sector rule-making work. (SIQ) September, p. 92.

Kist, LeRoy E.

Toward better and more efficient audits—continued. (PN) August, p. 40.

Legal issues and legislation

Auditing Interpretations—internal accounting control and the Foreign Corrupt Practices Act. (OR) October, p. 130.
Court finds for AICPA in suit on division for firms. (NR) September, p. 7.
Little tax legislation in 1978, congressmen tell AICPA conference. (NR) July, p. 20.
SEC reduces sanctions against E&E over Westec; Peat to pay $1.5 million to settle Equity. (NR) July, p. 10.
Sunset review conference focuses on accountancy impact. (NR) July, p. 18.

Linden, John R.

Joseph P. Cummings, 1978–1979 Institute chairman. (P) November, p. 32.
Rising corporate stars: the accountant as chief executive officer. (NF) September, p. 64.

Lyons, Norman R.

Segregation of functions in EFTS. October, p. 89.

Merino, Barbara D. and Coe, Teddy L.

Uniformity in accounting: a historical perspective. August, p. 62.

Milani, Kenneth W. and Campbell, David R.

Is your recruiting program successful? (PF) August, p. 58.

Miller, Paul B. W.

(A) new view of comparability. August, p. 70.

Miller, Richard L., Jr.

Minimize your liability exposure. (PF) July, p. 44.

Miller, R. L. C.

More on retirement activities. (PF) August, p. 61.

Naggar, Ali

Oil and gas accounting: where Wall Street stands. September, p. 72.

News feature; a department

(The) EDP crystal ball: conference focuses on timesharing, word processing and forecasting. Stephen H. Collins. July, p. 55.
Rising corporate stars: the accountant as chief executive officer. John R. Linden. September, p. 64.
Self-regulation, economic impact are topics at AAA's Denver meeting. Lee Berton. October, p. 66.

News report; a department

AACSB approves proposal for accrediting accounting programs. July, p. 14.
AICPA holds public hearing on possible audit committee rule. July, p. 12.
AICPA names 10 appointees to division for firms; announces division, MAS staff changes. December, p. 34.

AICPA tax conference—tax expert promises more aid to small business on tax advantages. December, p. 40.
Appointment of John D. Harper fills public oversight board. August, p. 10.
CPA display ads begin to appear in national media. December, p. 38.
Comments sought on quality control standards for firms. September, p. 10.
Court finds for AICPA in suit on division for firms. September, p. 7.
Division for firms, unaudited statements, advertising, among topics at practitioners seminars. August, p. 14.
DOL to announce changes in actuarial reporting. July, p. 18.
Eagleton comments on CPAs' efforts to satisfy critics. December, p. 38.
ERISA reorganization. October, p. 12.
Ethics division suspends some rulings, keeps others. August, p. 20.
FASB clarifies lease classes for government property. October, p. 10.
FASB counters opponents of its oil & gas ruling. July, p. 8.
FASB issues discussion memo on reporting objectives of nonbusiness organizations. August, p. 24.
FASB no. 22 amends statement on leases. August, p. 24.
FASB proposal would amend segment information reporting. September, p. 24.
FASB requests comments on all statements two years old or more. July, p. 7.
FASB suspends effective date of Statement no. 19. November, p. 7.
FEI calls for "management reports" in annual reports. August, p. 14.
First S&L conference—credit union administrator sees need for CPA services. November, p. 16.
GAO study finds 133 U.S. agencies unaudited. August, p. 24.
IAS no. 10 issued on contingencies, events after balance sheet date. November, p. 20.
Inflation accounting: bankers in accord with FASB decision. July, p. 7.
Institute appoints two representatives to new AACSB accreditation arm. October, p. 16.
Institute responds to SEC's corporate governance release. November, p. 18.
IRS proposes lifting ban on tax practice advertising. August, p. 22.
IRS won't force Lifo on foreign companies. July, p. 22.
Little tax legislation in 1978, congressmen tell AICPA conference. July, p. 20.
MFOA issues two guideline documents on investor data. October, p. 14.
New standards proposed for analytical reviews. July, p. 22.
New United Nations group aims to set accounting standards. August, p. 30.
News briefs. July, p. 24; August, p. 32; September, p. 38; October, p. 30; November, p. 26; December, p. 44.
Nineteen parties testify at FASB hearing on interim reports. November, p. 8.
Peat, Marwick forms international partnership. July, p. 22.
Plenary sessions focus on politics, economics. December, p. 22.
Private companies practice section to state its position on scope of services. September, p. 7.
Procedures for processing investment company proxy materials are streamlined. December, p. 40.
Proposed audit guide issued on computer-assisted audits. August, p. 10.
Proposed SOP to amend motion picture accounting guide. September, p. 30.
Quarterly earnings would change under FASB discussion memo. July, p. 7.
Registrants must disclose if auditor change was confirmed by outside audit committee. July, p. 10.
Registrants to provide more data on auditor services after September 30. August, p. 8.
Review procedures set by peer review committee of SEC practice section. September, p. 7.
Scott and Cummings appraise the profession's status. December, p. 8.
SEC approves new "RRA" method for oil and gas accounting. October, p. 7.
SEC practice section's policy on auditor selection approved. September, p. 10.
SEC proposes disclosure of management salaries. September, p. 34.
SEC proposes new rules for proxies. September, p. 32.
SEC reduces sanctions against E&E over Westec; Peat to pay $1.5 million to settle Equity. July, p. 10.
SEC to consider changes to part I of 10-K report. October, p. 8.
SEC's voluntary guidelines are adopted for financial forecasts. December, p. 40.
Single-level tax appeal system announced by IRS. October, p. 10.
SOP issued on accounting for advance refundings of tax-exempt debt. September, p. 28.
Special report—AICPA's fifth annual MAS conference. December, p. 42.
Special report—computer timesharing for CPA firms. November, p. 20.
Special report—Moss hears another progress report, views on HR 13175. September, p. 16.
Special report—POB scope of services hearing. October, p. 20.
Special report—SEC report on profession backs continuation of self-regulation. August, p. 7.
Special report—the 91st annual meeting. December, p. 40.
Special report—third annual national conference for CPAs in industry and government. November, p. 10.
Staff changes precede auditing standards-setting restructuring. September, p. 26.
Study finds most analysts, execs oppose SEC replacement cost rule. September, p. 38.
Study finds that financial officials move up to CEO posts. October, p. 18.
"Subject to" opinion on audits to remain for now. September, p. 24.
Sunset review conference focuses on accountancy impact. July, p. 18.
Survey finds many corporate execs favor foreign exchange rule repeal. August, p. 26.
Tax division opposes IRS's plan for "single-level" appeal system. July, p. 16.
Three public members nominated to AICPA board. November, p. 8.
Twenty-four of 100 largest industrials reported dollars for "perks" in 1978. October, p. 14.
Two new schools of accountancy are established. September, p. 12.
Women accountant groups hold joint annual meeting. December, p. 38.

Newton, Grant W.

Chapter XII arrangements. (PN) December, p. 80.

Newton, Lauren K.

Reply to White. (PN) August, p. 45.

O'Connor, A. P.

Accounting for profit control. (PF) August, p. 50.

Official releases; a department

Auditing Interpretation—special report. July, p. 96.
Auditing Interpretations—internal accounting control and the Foreign Corrupt Practices Act. October, p. 130.
FASB Interpretation no. 23—leases of certain property owned by a governmental unit or authority. November, p. 102.
FASB Interpretation no. 24—leases involving only part of a building. November, p. 103.
New Ethics Ruling Under Rule of Conduct 502—newsletters and publications prepared by others. August, p. 104.
Report of the special committee of the AICPA to study the structure of the auditing standards executive committee. October, p. 131.
Statement of Financial Accounting Standards no. 21—suspension of the reporting of earnings per share and segment information by nonpublic enterprises. July, p. 94.
Statement of Financial Accounting Standards no. 22—changes in the provisions of lease agreements resulting from refundings of tax-exempt debt. September, p. 114.
Statement of Financial Accounting Standards no. 23—inception of the lease. October, p. 122.
Statement of Position—accounting by hospitals for certain marketable equity securities. August, p. 104.
Statement of Position—accounting for advance refundings of tax-exempt debt. October, p. 124.
Statement of Position—accounting for costs to sell and rent, and initial rental operations of, real estate projects. September, p. 117.
Statement of Position—accounting practices of real estate investment trusts. August, p. 105.
Statement of Position—application of the deposit, installment, and cost recovery methods in accounting for sales of real estate. September, p. 120.
Statement of Position—confirmation of insurance policies in force. October, p. 128.
Statement of Position—financial accounting and reporting by hospitals operated by a governmental unit. October, p. 129.

Olen, M. Burton and Hiltner, Arthur A.

Flowchart of FASB Statement no. 15. (PF) July, p. 49.

Olson, Wallace E.

Is professionalism dead? (SIQ) July, p. 78.

Partnerships

Office aid checklist. informing and motivating partners and staff. Erwin Bud Wittus. (PF) August, p. 60.
Peat, Marwick forms international partnership. (NR) July, p. 22.

Pensions and retirement

Auditor/actuary relations under ERISA: as an actuary sees it. Blackburn H. Hazlehurst. July, p. 58.
Auditor/actuary relations under ERISA: from the auditor's standpoint. Thomas P. Kelley and David V. Roscetti. July, p. 66.
Enrolled actuaries and welfare plans. Paul A. Campbell. July, p. 68.
ERISA reorganization. (NR) October, p. 12.
Financial benefits of individual retirement accounts. Robert A. Collins. (PN) August, p. 36.
More on retirement activities. R. L. C. Miller. (PF) August, p. 61.

Practitioners forum; a department edited by Richard C. Rea

Accountants' discussion groups. Cyril Sapiro. October, p. 49.
Accounting for leases flowcharts. William A. Collins. September, p. 60.
Accounting for profit control. A. P. O'Connor. August, p. 50.
Advice to a beginning auditor. Larry R. Beach. October, p. 52.
(An) alternative to little GAAP. Richard A. Epaves. November, p. 36.
Associations of CPA firms. Richard C. Rea. September, p. 42.
Audits of closely held corporations. Frederic M. Stiner, Jr. and Gerald S. Grant. October, p. 56.
(The) CPA practice and community centers of influence. E. Kenneth Whitney. November, p. 48.
Firm entity—foundation for success. Robert K. Whipple. September, p. 48.
Flowchart of FASB Statement no. 15. Arthur A. Hiltner and M. Burton Olen. July, p. 49.
Illegal acts by clients. Frank R. Urbancic. December, p. 48.
Internal control checklist. Richard C. Rea. December, p. 53.
Is your recruiting program successful? David R. Campbell and Kenneth W. Milani. August, p. 58.

Minimize your liability exposure. Richard L. Miller, Jr. July, p. 44.
More on associations of CPA firms. Richard C. Rea. December, p. 48.
More on retirement activities. R. L. C. Miller. August, p. 61.
More on staff manuals. Richard C. Rea. July, p. 53.
Office aid checklist: communication devices. Erwin Bud Wittus. December, p. 54.
Office aid checklist: informing and motivating partners and staff. Erwin Bud Wittus. August, p. 60.
Office aid checklist: systems and tips. Erwin Bud Wittus. October, p. 50.
Operational auditing. Frederick G. Beisser. October, p. 59.
Opportunities with not-for-profit organizations. Paul Archibald. July, p. 40.
Responses to "what would you do?" Leslie A. Heath. October, p. 58.
SAS no. 8 flowchart. Dan M. Guy and Raymond J. Clay, Jr. July, p. 53.
SAS no. 9 flowchart. Dan M. Guy and Raymond J. Clay, Jr. December, p. 52.
(A) small business internal control questionnaire. Richard C. Rea. July, p. 53.
Tax preference paradox revisited. George E. Greene. November, p. 45.
Taxes and accounting in Israel. Richard C. Rea. December, p. 53.
What makes a good manager? James C. Hamre. September, p. 54.

Previts, Gary John

(The) SEC and its chief accountants: historical impressions. August, p. 83.

Professional notes; a department

Chapter XII arrangements. Grant W. Newton. December, p. 80.
(The) compatibility of actuarial consulting and auditing services. William A. Dreher and Clifford E. Graese. July, p. 28.
Compilation of financial statements—a professional service. John S. Waddell. September, p. 95.
Evaluating personnel procedures in CPA firms—a study. Archie Faircloth and Michael Carrell. October, p. 38.
Financial benefits of individual retirement accounts. Robert A. Collins. August, p. 36.
More on current trends in corporate disclosure. Gerald I. White. August, p. 42.
Reply to Kist. William Steve Albrecht. August, p. 40.
Reply to Waddell. Charles Chazen. September, p. 98.
Reply to White. William H. Beaver. August, p. 44.
Reply to White. Lauren K. Newton. August, p. 45.
Toward better and more efficient audits—continued. LeRoy E. Kist. August, p. 40.
Toward better disclosure of construction income. Johnny R. Johnson. November, p. 80.

Profile; a department

Joseph P. Cummings, 1978-1979 Institute chairman. John R. Linden. November, p. 32.

Rea, Richard C.

Associations of CPA firms. (PF) September, p. 42.
Internal control checklist. (PF) December, p. 53.
More on associations of CPA firms. (PF) December, p. 48.
More on staff manuals. (PF) July, p. 53.
(A) small business internal control questionnaire. (PF) July, p. 53.
Taxes and accounting in Israel. (PF) December, p. 53.

Real estate and leases

Accounting for leases flowcharts. William A. Collins. (PF) September, p. 60.
FASB clarifies lease classes for government property. (NR) October, p. 10.
FASB Interpretation no. 23—leases of certain property owned by a governmental unit or authority. (OR) November, p. 102.
FASB Interpretation no. 24—leases involving only part of a building. (OR) November, p. 103.
FASB no. 22 amends statement on leases. (NR) August, p. 24.
Statement of Financial Accounting Standards no. 22—changes in the provisions of lease agreements resulting from refundings of tax-exempt debt. (OR) September, p. 114.
Statement of Financial Accounting Standards no. 23—inception of the lease. (OR) October, p. 122.
Statement of Position—accounting for costs to sell and rent, and initial rental operations of, real estate projects. (OR) September, p. 117.
Statement of Position—accounting practices of real estate investment trusts. (OR) August, p. 105.
Statement of Position—application of the deposit, installment, and cost recovery methods in accounting for sales of real estate. (OR) September, p. 120.

Richardson, Dana R.

Auditing EFTS. October, p. 81.

Roscetti, David V. and Kelley, Thomas P.

Auditor/actuary relations under ERISA: from the auditor's standpoint. July, p. 66.

Roussey, Robert S.

Third-party review of the computer service center. August, p. 78.

Sapiro, Cyril

Accountants' discussion groups. (PF) October, p. 49.

Schaller, Carol A.

(The) revolution of EFTS. October, p. 74.

Securities and exchange commission

See also News report
(The) SEC and its chief accountants: historical impressions. Gary John Previts. (SIQ) August, p. 83.

Shuaib, Shuaib A. and Went, David

(The) Middle East: accounting in Kuwait and a banker's view of business opportunities in the entire area. (SIQ) November, p. 74.

Simich, Stevan and Strauss, Robert

(The) energy audit. November, p. 52.

Small business

See also Practitioners forum
Internal control for small businesses. William K. Grollman and Robert W. Colby. December, p. 53.
AICPA tax conference—tax expert promises more aid to small business on tax advantages. (NR) December, p. 40.

Solomons, David

(The) politicization of accounting. November, p. 65.

Statements in quotes; a department

EFT systems and privacy. October, p. 104.
How to keep politics out of standard setting: making private sector rule-making work. Donald J. Kirk. September, p. 92.
Is professionalism dead? Wallace E. Olson. July, p. 78.
Issue and debate: should many flowers grow? Abraham J. Briloff and Robert N. Anthony. October, p. 104.
(The) Middle East: accounting in Kuwait and a banker's view of business opportunities in the entire area. Shuaib A. Shuaib and David Went. November, p. 74.
(The) SEC and its chief accountants: historical impressions. Gary John Previts. August, p. 83.
(The) task of the standard setter. Oscar S. Gellein. December, p. 75.

Stiner, Frederic M., Jr., and Grant, Gerald S.

Audits of closely held corporations. (PF) October, p. 56.

Stock and bonds

Call option reporting. Edward Giardina. July, p. 72.

Strauss, Robert and Simich, Stevan

(The) energy audit. November, p. 52.

Taxes

See also News report
(An accountant's guide to leaky shelters. James Wawro. November, p. 60.
Statement of Financial Accounting Standards no. 22—changes in the provisions of lease agreements resulting from refundings of tax-exempt debt. (OR) September, p. 114.
Tax preference paradox revisited. George E. Greene. (PF) November, p. 45.

Urbancic, Frank R.

Illegal acts by clients. (PF) December, p. 48.

Waddell, John S.

Compilation of financial statements—a professional service. (PN) September, p. 95.

Wawro, James

(An) accountant's guide to leaky shelters. November, p. 60.

Went, David and Shuaib, Shuaib A.

(The) Middle East: accounting in Kuwait and a banker's view of business opportunities in the entire area. (SIQ) November, p. 74.

Whipple, Robert K.

Firm entity—foundation for success. (PF) September, p. 48.

White, Gerald I.

More on current trends in corporate disclosure. (PN) August, p. 42.

Whitney, E. Kenneth

(The) CPA practice and community centers of influence. (PF) November, p. 48.

Wittus, Erwin Bud

Office aid checklist: communication devices. (PF) December, p. 54.
Office aid checklist: informing and motivating partners and staff. (PF) August, p. 60.
Office aid checklist: systems and tips. (PF) October, p. 50.

Zeff, Stephen A.

The rise of "economic consequences." December, p. 56.